

# **Exhibit 45, Part 2**



Andragende om fritagelse for dansk udbytteskat <sup>(1)</sup>  
**Claim to Relief from Danish Dividend Tax <sup>(1)</sup>**

Der skal indgives særskilt ansøgning for hvert enkelt selskab.  
*Include only one company on each form.*

**Eksempel 1**  
 ( Til de danske skattemyndigheder )  
**Copy 1**  
 ( For the Danish Tax Authorities )

Herved andrager

**Kun for selskaber**  
**Corporate**  
**shareholders**  
**only**

i min egenskab af  
*In my capacity as*

Employer id.no.

for selskabet RJM Capital Pension Plan  
*of the company*

der er hjemmehørende (fulde adresse) 40 West 57th Street - 20th Floor, New York, NY 10019,  
*which is a resident of (full address)* USA,

undertegnede (fulde navn)  
*I the undersigned (full name)*

U.S. Soc. Sec.no.

der har bopæl (fulde adresse)  
*a resident of (full address)*

om fritagelse for dansk beskatning af de nedennævnte udbytter af aktier eller andele  
*hereby claim relief from Danish taxation on the dividends from shares or participations as specified below*

i (selskabets navn)  
*issued by (name of company)* CARLSBERG A/S - B SHARE

af hvilke værdipapirer jeg/selskabet er ejer/udbytteberettiget (2)  
*as the owner/beneficiary of the said shares or participations (2)*

Værdipapirets art (3)	Antal	Pålydende i DKK pr. aktie	Udbyttets forfaldsdato og -år (4)	Antal kuponer	Kuponens beløb i DKK	Samlet udbytte i DKK	Procent for fritagelse	Beløb, der søges tilbagebetalt, i DKK
Nature of security (3)	No. of securities	Nominal value in DKK per share	Maturity date and year of dividend (4)	Number of coupons	Dividend per coupon in DKK	Total dividends in DKK	Percentage refund claimed	Refund claimed in DKK
1	2	3	4	5	6	7	8	9
	640000	6.000000	27-Mar-2013			3840000.00		

**Attestation**  
**Certification**

Certificate of deduction tax (5)  
 I hereby certify that the dividends shown in column 7  
 were paid under deduction of dividend tax, which  
 amounted in total to DKK: 0.00

I alt total 3840000.00 27.00 1036800.00

sted:  
 place:  
 dato:  
 date:  
 . . . . .  
 stempel og underskrift  
 stamp and signature:

sted:  
 place:  
 dato:  
 date:  
 04 08 13  
 underskrift  
 signature

GOAL TaxBack Limited, 7TH Floor, 69 Park Lane., CROYDON, CR9 1BG, United

\*On Refund Please Quote: 000 30 DK

46-1910855

(1) Ansøgningen oprettes i 3 eksemplarer.

*The claim must be made in triplicate.*

(2) Det ikke gældende overstreges.

*Delete whichever is inapplicable.*

(3) Aktier eller andelsbeviser, hvad enten de er udstedt på navn eller til ihændeheren.

*Registered or bearer shares.*

(4) Hvis aktierne ikke bærer kuponer, skal i kolonne 4 angives den dag, da udbyttet tidligst kunne haves, og i kolonne 6  
*If the share is not accompanied by coupons state in column 4 the first date on which the dividend is payable, and in column 6 the amount of dividend per share.*

(5) Attestation for tilbageholdt udbytteskat skal gives af det selskab eller bank, som udbetaler det i kolonne 7 angivne beløb.

*The certificate of deduction of dividend tax is to be given by the company, financial institution or other institution paying the dividends shown in column 7.*

94.09 (gl.nr. U.33)

06.008

SKAT Fredensborg

Bilag nr. 219-A-014



**Solo Capital**

4 Throgmorton Avenue  
London EC2N 2DL

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**DIVIDEND CREDIT ADVICE**

Issue Date: 27 March 2013, Issue No: 0198

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**RJM Capital Pension Plan**

1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

**Date: 27 March 2013**

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 27 March 2013. This payment represents the dividend shown below:

<b>Security Name:</b>	<b>CARLSBERG A/S – B SHARE</b>
<b>SEDOL:</b>	4169219
<b>ISIN:</b>	DK0010181759
<b>Pay Date:</b>	27 March 2013
<b>No of Shares:</b>	640,000
<b>Gross Dividend:</b>	DKK 3,840,000.00
<b>Tax:</b>	DKK 1,036,800.00
<b>Net Dividend:</b>	DKK 2,803,200.00

**Name: Jas Bains**  
**Solo Capital Partners LLP**

Solo Capital Partners LLP is authorised and regulated by the Financial Services Authority of the UK (FSA) Registration Number 565533, Company Number 03367979, VAT Registration Number

**SKAT Fredensborg**

Bilag nr. 219-A-015

SKAT\_MDL\_001\_00059307

**RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028**

**Power of Attorney**

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the propriety or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-016



IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*


*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies).*

A handwritten signature in black ink, appearing to be 'Adam LaRosa', is written over a horizontal line.

SKAT Fredensborg

Bilag nr. 219-A-017



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-018





SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000049  
**Tax Ref:** 46-1910855

17 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **BDK000049**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

  
Marie Nimmo  
Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 200 Bank Street, Kingston, Jamaica, JAMAICA  
Tel: +1 (876) 461 8500 Fax: +1 (876) 461 8501  
www.goalgroup.com

GOAL TAXBACK LIMITED  
GOAL TAXBACK LIMITED  
GOAL TAXBACK LIMITED

**SKAT Fredensborg**

Bilag nr. 219-A-019

**Eksemplar 1**  
( Til de danske skattemyndigheder )  
**Copy 1**  
( For the Danish Tax Authorities )

*Hermes andrager*

i min egenskab af  
*In my capacity as*

Employer id.no.

for selskabet **RJM Capital Pension Plan**  
of the company

der er hjemmehørende (fulde adresse) 40 West 57th Street - 20th Floor, New York, NY 10019,  
which is a resident of (full address) USA.

undertegnede (fulde navn)  
I the undersigned (full name)

U.S. Soc. Sec.no.

der har bopæl (fulde adresse)  
a resident of (full address)

om fritagelse for dansk beskatning af de nedennævnte udbytter af aktier eller andele  
*hereby claim relief from Danish taxation on the dividends from shares or participations as specified below*

issued by (name of company) **FLSMIDTH & CO A/S**

af hvilke værdipapirer jeg/selskabet er ejer/udbytteberettiget (2)  
as the owner/usufructuary of the said shares or participations (2)

[illegible]

### Attestation Certification

Certificate of deduction tax (5)

I hereby certify that the dividends shown in column 7  
were paid under deduction of dividend tax, which  
amounted in total to DKK: 0.00

total

2565000.00

27.00

692550.00

sted:  
place:

dato:  
date:

sted:  
place:

dato:  
date:

stempel og underskrift  
stamp and signature:

underskrift  
signature

GOAL TaxBack Limited, 7TH Floor, 69 Park Lane., CROYDON, CR9 1BG, United Kingdom

\*On Refund Please Quote: 000 49 DK

46-1910855

(1) Ansøgningen oprettes i 3 eksemplarer.

The claim must be made in triplicate.

(2) Det ikke gældende overstreges.

(3) Aktier eller andelsbeviser, hvad enten de er udstedt på navn eller til i hænde have ren.

Registered or bearer shares.

(4) Hvis aktierne ikke bærer kuponer, skal i kolonne 4 angives den dag, da udbyttet tidligst kunne hæves, og i kolonne 6 angives den dag, da udbyttet senest kunne hæves.

If the share is not accompanied by coupons state in column 4 the first date on which the dividend is payable, and in column 6 the amount of dividend per share.

(5) Attestation for tilbageholdt udbytteskat skal gives af det selskab eller bank, som udbetaler det i kolonne 7 angivne beløb.

The certificate of deduction of dividend tax is to be given by the company, financial institution or other institution paying the dividends shown in column 7.

94.09 (gl.nr. 11.33)

06.008

SKAT Fredensborg

Bilag nr. 219-A-020





4 Throgmorton Avenue  
London EC2N 2DL

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**DIVIDEND CREDIT ADVICE**  
**Issue Date: 11 April 2013, Issue No: 0245**

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**RJM Capital Pension Plan**  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

**Date: 11 April 2013**

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 11 April 2013. This payment represents the dividend shown below:

<b>Security Name:</b>	<b>FLSMIDTH &amp; CO A/S</b>
<b>SEDOL:</b>	<b>5263574</b>
<b>ISIN:</b>	<b>DK0010234467</b>
<b>Pay Date:</b>	<b>11 April 2013</b>
<b>No of Shares:</b>	<b>285,000</b>
<b>Gross Dividend:</b>	<b>DKK 2,565,000.00</b>
<b>Tax:</b>	<b>DKK 692,550.00</b>
<b>Net Dividend:</b>	<b>DKK 1,872,450.00</b>

A handwritten signature in black ink, appearing to read "Jas Bains", written over a horizontal dotted line.

**Name: Jas Bains**  
**Solo Capital Partners LLP**

Solo Capital Partners LLP is authorised and regulated by the Financial Conduct Authority of the UK (FCA Registration Number 566533, Company Number DC367929, VAT Registration Number GB253145772)

**SKAT Fredensborg**

Bilag nr. 219-A-021

SKAT\_MDL\_001\_00059313

**RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028**

***Power of Attorney***

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the propriety or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-022

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

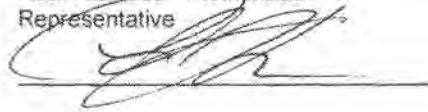
*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of:*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-023





CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-024



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000037  
**Tax Ref:** 46-1910855

12 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference **BDK000037**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

**Marie Nimmo**  
Operations Manager

GOAL TAXBACK LIMITED

2nd Floor, 59 Park Lane, Croydon, Surrey, S19 9PL  
t: +44 (0)203 290 7100 f: +44 (0)203 290 7101  
e: info@goalgroup.com

Registered in England & Wales  
Registered Office: 7th Floor, 5  
Registered for VAT under no.

**SKAT Fredensborg**

Bilag nr. 219-A-025